

RECORDATION NO. 25042-B FILED

MAR 23 '05

12:19 PM

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SURFACE TRANSPORTATION BOARD

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

March 23, 2005

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of March 22, 2005, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease previously filed with the Board under Recordation Number 25042.

The name and address of the party to the enclosed document are:

Lessor: Siemens Financial Services, Inc.
1700 Wood Avenue South
Iselin, New Jersey 08830

[Lessee: The Andersons, Inc.
480 W. Dussel Drive
Maumee, Ohio 43537]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document
is:

2 railcars RELEASED: NAHX 29340 and NAHX 29397.

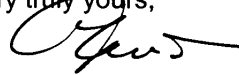
A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$32.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

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SURFACE TRANSPORTATION BOARD

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: Siemens Financial Services, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows:

NAHX 29397
NAHX 29340

The primary document(s) to which this PARTIAL release relates, are between Siemens Financial Services, Inc. (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Numbers 25042 and 25042-A, dated 7/8/2004.

IN WITNESS WHEREOF, Siemens Financial Services, Inc., has hereunto set its name, by its proper office thereunto duly authorized, this 22nd day of March, 2005.

SIEMENS FINANCIAL SERVICES, INC.


By: 

PETER DONALDSON
VP CREDIT & OPERATIONS

STATE OF New Jersey
County of Middlesex ss

On this 22nd day of March, 2005, personally appeared Peter Donaldson to me personally known, who, being duly sworn, did say that he (he/she) is the VP Credit + Op. of Siemens Financial Services, Inc., and that said instrument was signed by authority of its board of directors, and he (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME:


Notary Public

MELISSA J BROWN
Notary Public
State of New Jersey
My Commission Expires Sep 13, 2005

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

3/22/05



Robert W. Alvord